



New South Wales

Government Sector Audit Amendment (Performance Audit Reports) Bill 2025

Explanatory note

This explanatory note relates to this Bill as introduced into Parliament.

Overview of Bill

The object of this Bill is to amend the *Government Sector Audit Act 1983* to provide that the Auditor-General must, as soon as practicable after making a report on the Auditor-General's performance audit of a government sector finance agency or another auditable entity—

- (a) present the report to each House of Parliament, if that House is sitting, or
- (b) if the Auditor-General does not consider it in the public interest to present the report to each House of Parliament as soon as practicable after making the report—
 - (i) present a notice stating the Auditor-General's intention to present the report by a specified date or after the occurrence of a specified particular event, and
 - (ii) present the report by the specified date or after the occurrence of the specified particular event.

Outline of provisions

Clause 1 sets out the name, also called the short title, of the proposed Act.

Clause 2 provides for the commencement of the proposed Act on the date of assent to the proposed Act.

Schedule 1 Amendment of Government Sector Audit Act 1983 No 152

Schedule 1[1] gives effect to the object set out in the overview. **Schedule 1[2] and [3]** make consequential amendments.



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This PUBLIC BILL, originated in the LEGISLATIVE COUNCIL and, having this day passed, is now ready for presentation to the LEGISLATIVE ASSEMBLY for its concurrence.

Legislative Council

Clerk of the Parliaments



New South Wales

Government Sector Audit Amendment (Performance Audit Reports) Bill 2025

No , 2025

A Bill for

An Act to amend the *Government Sector Audit Act 1983* to provide for the tabling of reports about performance audits in each House of Parliament.

The LEGISLATIVE ASSEMBLY has this day agreed to this Bill with/without amendment.

Legislative Assembly

Clerk of the Legislative Assembly

Tabling copy

The Legislature of New South Wales enacts—	1
1 Name of Act	2
This Act is the <i>Government Sector Audit Amendment (Performance Audit Reports) Act 2025</i> .	3
	4
2 Commencement	5
This Act commences on the date of assent to this Act.	6

Schedule 1	Amendment of Government Sector Audit Act	1
	1983 No 152	2
[1] Section 38EC	Tabling etc of reports under section 38EB	3
	Omit section 38EC(1). Insert instead—	4
(1)	The Auditor-General must, as soon as practicable after making a report under section 38EB—	5
		6
(a)	present the report to each House of Parliament, if that House is sitting, or	7
		8
(b)	if the Auditor-General does not consider it in the public interest to present the report to each House of Parliament as soon as practicable after making the report—	9
		10
(i)	present a notice to each House of Parliament, if that House is sitting, that states the Auditor-General’s intention to present the report—	11
		12
(A)	by a date specified in the notice, or	13
		14
(B)	after the occurrence of a particular event specified in the notice, and	15
		16
(ii)	present the report to each House of Parliament, if that House is sitting—	17
		18
(A)	no later than the date specified in the notice, or	19
		20
(B)	as soon as practicable after the occurrence of the particular event specified in the notice.	21
		22
[2] Section 38EC(2)		23
	Insert “or notice” after “report” wherever occurring.	24
[3] Section 38EC(3)		25
	Omit “the report”. Insert instead “a report under this section”.	26